## H. R. 7318

To direct the Secretary of Veterans Affairs to acquire a parcel of land adjacent to Beaufort National Cemetery, Beaufort, South Carolina.

## IN THE HOUSE OF REPRESENTATIVES

**DECEMBER 9, 2008** 

Mr. WILSON of South Carolina introduced the following bill; which was referred to the Committee on Veterans' Affairs, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

## A BILL

To direct the Secretary of Veterans Affairs to acquire a parcel of land adjacent to Beaufort National Cemetery, Beaufort, South Carolina.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. ACQUISITION OF LAND ADJACENT TO BEAU-
- 4 FORT NATIONAL CEMETERY.
- 5 (a) AUTHORITY TO PURCHASE.—Subject to the
- 6 availability of appropriations for such purpose, the Sec-
- 7 retary of Veterans Affairs shall acquire, in accordance
- 8 with chapter 24 of title 38, United States Code, the parcel

- 1 of land described in subsection (b) to be used for the ex-
- 2 pansion of the Beaufort National Cemetery, Beaufort,
- 3 South Carolina.
- 4 (b) Parcel Described.—The parcel of land de-
- 5 scribed in this subsection is a parcel of land consisting
- 6 of approximately 4.9 acres located on 17th Street in Beau-
- 7 fort, South Carolina, as depicted on tax map number 120-
- 8 1–238 dated May 4, 1998.
- 9 (c) Authority To Accept Donation of Parcel
- 10 of Land.—
- 11 (1) AUTHORITY.—The Secretary of Veterans
- 12 Affairs may accept on behalf of the United States
- the gift of the parcel of land described in subsection
- 14 (b). The Secretary shall have administrative jurisdic-
- tion over such parcel, and shall use such parcel to
- expand the Beaufort National Cemetery, Beaufort,
- 17 South Carolina.
- 18 (2) Income tax treatment of gift.—For
- 19 purposes of Federal income, estate, and gift taxes,
- the land accepted under paragraph (1) shall be con-
- 21 sidered as a gift to the United States.
- 22 (d) Report to Congress.—As soon as practicable
- 23 after the date of the enactment of this Act, the Secretary
- 24 of Veterans Affairs shall submit to Congress a report on

- 1 the acquisition of the parcel of land described in sub-
- 2 section (b).

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